

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO

FILED
RICHARD W. NAGEL
CLERK OF COURT
2016 SEP 14 PM 12:44
JL
U.S. DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
COLUMBUS, OHIO

UNITED STATES OF AMERICA,

Plaintiff

v.

DAVID M. LEUGERS, et al,

Defendants

Civil Action No. 1:16cv614

OBJECTIONS TO REPORT AND RECOMMENDATION

i, david of the House Leugers, a living man without benefit of counsel, hereinafter known as Leugers, and by special limited appearance in a non-representative capacity as a third party intervenor, hereby objects to the REPORT AND RECOMMENDATION filed in the above case (Civil Action No. 1:16cv614) as follows:

1. The editorial summarizing of Leugers' motion challenging jurisdiction by describing it as "sovereign citizen" theories (Doc. 20 at PageID 72) and misstating Leugers' position as if he believes to be a "sovereign citizen" not subject to the laws of the United States (Doc. 20 PageID 73) are attempts to give the appearance the referenced court rulings on such arguments apply (Doc 20 PageID 73). The specifics of Leugers' challenge to the jurisdiction of the Court are clearly not exactly the same as in the challenge to jurisdiction addressed in *United States V. Mundt* (Doc 20 PageID 75) and can not be summarily dismissed as if they were.

2. The REPORT AND RECOMMENDATION lists some of the presumptions that Leugers

challenged in his reply memorandum (Doc 20 PageID 74) but does not refute or rebut them nor any of the other presumptions Leugers identified (Doc 14 PageID 56, 57) and states "Mr. Luegers (sic) appears to believe that the only authorized federal district court is located in the District of Columbia, a location in which Defendant Luegers (sic) does not reside. Mr. Luegers (sic) concedes nothing and recognizes no law." The expressed opinion as to what Leugers believes, concedes or recognizes is not a rebuttal of the presumptions, but appears to be an attempt to obfuscate conceding that the presumptions identified by Leugers are in fact presumptions. Presumptions in the Report are not enumerated here for brevity, but all presumptions violate Leugers' due process.

3. The United States claims the Court has subject matter jurisdiction according to statutes 28 U.S.C. § 1340 and 26 U.S.C. § 7603(a). (Doc 20 PageID 73). The Court can not presume Leugers is a statutory "taxpayer" subject to the Internal Revenue Code *Ref 26 U.S.C. § 1313(b)*. The Court is prohibited from declaring Leugers is a statutory "taxpayer" subject to the Internal Revenue Code. *Ref 28 U.S.C. § 2201(a)*. A "taxpayer" is a citizen or resident of the United States. *Ref. 26 I.R.C. § 1.1-1*. Leugers is not a citizen of the United States nor a resident of the United States. Title 26 U.S.C. - INTERNAL REVENUE CODE is not positive law and can not be legal evidence of the laws therein contained *Ref 1 U.S.C. § 204*.

4. The REPORT AND RECOMMENDATION claims that the Court has personal jurisdiction over Leugers due to his receiving a personal summons while within the territory of the forum (Doc 20 PageID 74). Leugers was left a summons for DAVID M. LEUGERS at Leugers' domicile situated upon state land in Ohio. The Court can not presume Leugers' domicile is within federal territory of the federal judicial district of the Court and there is no evidence presented to support such a contention.

5. The REPORT AND RECOMMENDATION seems to object that Leugers "continues to

maintain that he is appearing only by "special limited appearance in a non-representative capacity as a third party intervenor." (Doc 20 PageID 74). Leugers' special limited appearance in a non-representative capacity as a third party intervenor is solely to challenge the jurisdiction of the Court prior to any Court action and is not to be misconstrued as consent to waive defects of service and submit to the jurisdiction of the Court. *Ref. Insurance Co. of North America V. Kunin 175 Neb. 260, 121 N.W. 2d 372, 375, 376.*

6. The REPORT AND RECOMMENDATION proclaims "there is no doubt that Mr. Luegers' (sic) beliefs concerning subject matter and personal jurisdiction over him are clearly erroneous" (Doc 20 PageID 75). This statement and the recommendation to deny Leugers' motion (Doc 20 PageID 76) were made without any evidence provided to refute that:

- territorial jurisdiction of United States District Courts is co-extensive with the territorial legislative power of Congress (Federal territory only) and does not extend into the Union (such as Butler County, Ohio).
- Leugers is not a "citizen of the United States" or "United States Citizen" and that Leugers has not knowingly consented, with full disclosure, to any other contrivance such as by contract (voluntary or not) which would place Leugers or his property under the jurisdiction of the District of Columbia (Ref. Title 26 Subtitle F Chapter 79 § 7701(a) (9) (10)) and thereby under the jurisdiction of the Court. Ref. Bond v. United States, 529 US 334, 2000.
- the documents in this case involve the use of Glossa (American Sign Language) for the identities of the Defendant(s), Plaintiff and the Court. Ref. Chicago Manual of Styles 16th edition 11.144 - 11.147. Ref. Black's Law Dictionary. These ALL UPPER-CASE Signs have no jurisdiction with the English Language and without a full translation of each "Sign" on the documents constitutes defective, null-and-void

documents and possible fraud. "Fraud vitiates the most solemn contracts, documents and even judgments." *Ref. U.S. v. Throckmorton, 98 US 61.*

Therefore Leugers moves the Court to dismiss this case (Civil Action No. 1:16cv614) with prejudice. *Ref. Federal Rules of Civil Procedure Rule 12(h)(3).*

David Michael Leugers david-michael:leugers non-negotiable
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Notice of Service of Process

i, hereby certify that i mailed a true and correct copy of the foregoing by first class US mail postage prepaid to:

the man James M. Strandjord
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 55
Washington, District of Columbia 20044

this 12th of September, A.D. 2016

Sincerely

David Michael Leugers david-michael:leugers non-negotiable
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